BEFORE THE TAX COMMISSION OF THE STATE OF IDAHO

In the Matter of the Protest of	)	
	)	DOCKET NO. 20041
[Redacted],	)	
	)	DECISION
Petitioner.	)	
	)	

On January 12, 2007, the Tax Discovery Bureau (TDB) of the Idaho State Tax Commission (Commission) issued a Notice of Deficiency Determination (NOD) to [Redacted] (petitioner) proposing income tax, penalty, and interest for the years 2001, 2002, 2003, and 2004 in the total amount of $8,368.

A timely protest was filed by the petitioner, his wife, and their representative (representative). A hearing was not requested by the petitioner or his representative. The Commission has reviewed the file, is advised of its contents, and hereby issues its decision modifying the NOD.

The petitioner and his wife failed to file their 2001, 2002, 2003, and 2004 individual income tax returns. On October 24, 2006, and December 29, 2006, the TDB sent a letter with a questionnaire to the petitioner and his wife to help the Commission properly determine the petitioner's filing requirement. Neither the petitioner nor his wife responded to these letters. [Redacted]. The Commission issued an NOD to the petitioner on January 12, 2007, [Redacted]. [Redacted]

In the protest letter for the petitioner and his wife dated March 14, 2007, the representative requested additional time to file correct Idaho income tax returns.

On March 14, 2007, the TDB sent the petitioner a letter, in care of the representative, acknowledging a timely protest and requesting the representative provide the petitioner's

information that he had yet to provide by April 16, 2007.

The TDB received the petitioner's 2001 individual income tax return.

In a letter from the TDB to the petitioner in care of the representative dated July 27, 2007, the petitioner's NOD dated January 12, 2007, was canceled for tax year 2001 only. The tax year 2001 will not be addressed any further in this decision. The TDB requested that the representative provide the petitioner's 2002 through 2004 returns by August 27, 2007. No returns were provided so the petitioner's file was sent to the Commission's Legal/Tax Policy division for further review.

On April 2, 2008, the Tax Policy Specialist (policy specialist) sent the representative a letter to inform him of the alternatives for redetermining a protested NOD. A follow-up letter was sent to the representative on May 20, 2008. The representative did not respond to either letter.

The petitioner has not provided the Commission with information to establish that the amounts asserted in the NOD, as adjusted, are incorrect. As a result, the Commission will uphold the NOD, as adjusted. A determination of the State Tax Commission is presumed to be correct. *Albertson's, Inc. v. State, Dept. of Revenue*, 106 Idaho 810, 814, 683 P.2d 846, 850 (1984). The burden is on the petitioner to show that the deficiency is erroneous. *Parsons v. Idaho State Tax Commission*, 110 Idaho 572, 574-575 n.2 (Ct. App. 1986).

[Redacted]. The petitioner has not provided the Commission with a contrary result to the determination of his income [Redacted]. Therefore, the Commission must uphold the deficiency as modified.

WHEREFORE, the Notice of Deficiency Determination dated January 12, 2007, as MODIFIED, is hereby APPROVED, AFFIRMED, and MADE FINAL.

IT IS ORDERED and THIS DOES ORDER that the petitioner pay the following tax, penalty, and interest:

YEAR	TAX	PENALTY	INTEREST	TOTAL
2002	$4,087	$1,022	$1,027	$6,136
2003	1,258	315	249	1,822
2004	109	27	16	152
			TOTAL DUE	$8,110

Interest is computed through October 16, 2008.

DEMAND for immediate payment of the foregoing amount is hereby made and given.

An explanation of the petitioner's right to appeal this decision is enclosed.

DATED this _____ day of _____, 2008.

IDAHO STATE TAX COMMISSION

_____

COMMISSIONER

CERTIFICATE OF SERVICE

I hereby certify that on this ____ day of _____, 2008, a copy of the within and foregoing DECISION was served by sending the same by United States mail, postage prepaid, in an envelope addressed to:

[Redacted]   Receipt No.
[Redacted]

_____